

Release of Claim to Exemption for Child of Divorced or Separated Parents

OMB No. 1545-0915

► Keep for your records. Do not send to the IRS.

Name of noncustodial parent claiming exemption

Noncustodial parent's
social security number (SSN) ►

Part I Release of Claim to Exemption for Current Year

I agree not to claim an exemption for

Name(s) of child (or children)

for the tax year 20_____.

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

Note: If you choose not to claim an exemption for this child (or children) for future tax years, also complete Part II.

Part II Release of Claim to Exemption for Future Years (If completed, see Noncustodial parent below.)

I agree not to claim an exemption for

Name(s) of child (or children)

for the tax year(s) _____
(Specify. See instructions.)

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

General Instructions

Purpose of form. If you are a custodial parent, you may use this form to release your claim to your child's exemption. To do so, complete this form (or a similar statement containing the same information required by this form) and give it to the noncustodial parent who will claim the child's exemption. The noncustodial parent must keep this form or similar statement for his or her records.

You are the custodial parent if you had custody of the child for most of the year. You are the noncustodial parent if you had custody for a shorter period of time or did not have custody at all. For the definition of custody, see Pub. 501, Exemptions, Standard Deduction, and Filing Information.

Special rule for children of divorced or separated parents. Generally, a child is treated as a dependent of the custodial parent if:

- The child received over half of his or her total support for the year from one or both of the parents and
- The child was in the custody of one or both of the parents for more than half of the year.

Note. Public assistance payments, such as Temporary Assistance for Needy Families (TANF), are not support provided by the parents.

For this rule to apply, the parents must be one of the following:

- Divorced or legally separated under a decree of divorce or separate maintenance,
- Separated under a written separation agreement, or
- Living apart at all times during the last 6 months of the year.

If this rule applies, and the other dependency tests in your tax return

instruction booklet are also met, the custodial parent can claim the child's exemption.

Exception. The custodial parent will not be entitled to claim the child's exemption if any of the following apply.

- A divorce decree or written separation agreement states that the noncustodial parent can claim the child as a dependent. But the noncustodial parent must provide at least \$600 for the child's support during the year if the decree or agreement was executed before 1985.

- The custodial parent agrees not to claim the child's exemption by signing this form or similar statement.

- The child is treated as having received over half of his or her total support from a person under a multiple support agreement (Form 2120, Multiple Support Declaration).

Additional information. For more details, see Pub. 504, Divorced or Separated Individuals.

Specific Instructions

Custodial parent. You may agree to release your claim to the child's exemption for the current tax year or for future years, or both.

- Complete Part I if you agree to release your claim to the child's exemption for the current tax year.

- Complete Part II if you agree to release your claim to the child's exemption for any or all future years. If you do, write the specific future year(s) or "all future years" in the space provided in Part II.



To help ensure future support, you may not want to release your claim to the child's exemption for future years.

Noncustodial parent. Keep this form or similar statement for your records. You may

claim the exemption only if the other dependency tests in your tax return instruction booklet are met.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 6 min.

Learning about the law or the form 5 min.

Preparing the form 7 min.

Copying, assembling, and sending the form to the IRS . . . 13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, keep it for your records.